AMENDMENTS TO THE CLAIMS:

This listing of claims will replace all prior versions, and listings, of claims in the application:

LISTING OF CLAIMS:

1.-12. (Cancelled)

13. (Currently Amended) The process as claimed in Claim **[[**12**]]** 34, wherein a mixture of catalysts is employed comprising at least one catalyst of formula (I) and at least one catalyst of formula (I′) below:

(I′) $(C_mF_{2m+1}SO_2)OH$

wherein m is an integer greater than or equal to 1.

14. (Cancelled)

15. (Currently Amended) The process as claimed in Claim **[[**12**]]** 34, wherein Y is phenyl.

16. (Cancelled)

17. (Previously Presented) The process as claimed in Claim 13, wherein Y is phenyl.

18-20. (Cancelled)

21. (Currently Amended) The process as claimed in Claim **[[**12**]]** 34, wherein the catalyst of formula (I) is trifluoromethanesulfonimide acid (TFSI) of formula (I) (ii) with m = 1.

22. (Previously Presented) The process as claimed in Claim 13, wherein the catalyst of formula (I) is trifluoromethanesulfonimide acid (TFSI) of formula (I) (ii) with m = 1.

23-24. (Cancelled)

25. (Currently Amended) The process as claimed in Claim **[[**12**]]** 34, wherein the concentration of acid catalyst (I) is between 1 ppm and 2% by weight relative to the starting resin.

26. (Currently Amended) **[[**The**]]** A process ~~as claimed in Claim 12,~~ for preparing functionalized polyorganosiloxane (POS) resins comprising units M: ($R_3SiO_{1/2}$), Q: ($SiO_{4/2}$) and M′: ($Y_aR_{3-a}SiO_{1/2}$) and optionally D: ($R_2SiO_{2/2}$) and/or D′: ($RYSiO_{2/2}$) and T: ($RSiO_{3/2}$) and/or T′: ($YSiO_{3/2}$),

wherein:

the radicals R, which are identical or different, represent C_1-C_{10} alkyl or C_8-C_{12} aryl; and

the radicals Y, which are identical or different, represent a functional group Y selected from the group consisting of hydrogen, alkenyl, alkynyl, aryl,

(alkyl)epoxy, ether, polyether, carboxylic acid, amide, amine, halide, alcohol, thiol and other sulfur derivative;

said process comprising conducting a redistribution reaction between a POS resin and a POSf compound bearing functional units M′ and/or D′ and/or T′, as defined above, in the presence of an acid catalyst, wherein at least one catalyst has formula (I) below:

(I) $(C_mF_{2m+1}SO_2)_nA$

wherein:

m is an integer greater than or equal to 1; and

n is an integer equal to 1 or 2 and A represents NH_2 or NH with:

(i) n = 1 and A = NH_2 or NHR with R being a radical of SO_2-Z type with Z being a group other than C_mF_{2m+1}; or

(ii) n = 2 and A = NH;

said process comprising the following essential steps:

(1) combining the starting POS resin, the POSf bearing functional units and the acid catalyst (I) in an organic solvent;

(2) reacting at a temperature θr greater than or equal to room temperature and less than or equal to the boiling point of the solvent; and

(3) optionally quenching the reaction by adding an agent for neutralizing the acid catalyst (I);

wherein the redistributed and functionalized resin obtained is subjected to at least one other redistribution/functionalization, using POSfs bearing functional units.

27. (Previously Presented) The process as claimed in Claim 26, wherein the reaction temperature is between 50°C and 100°C.

28. (Previously Presented) The process as claimed in Claim 26, wherein a mixture of catalysts is employed comprising at least one catalyst of formula (I) and at least one catalyst of formula (I′) below:

(I′) $(C_mF_{2m+1}SO_2)OH$

wherein m is an integer greater than or equal to 1.

29. (Previously Presented) The process as claimed in Claim 26, wherein the catalyst of formula (I) is trifluoromethanesulfonimide acid (TFSI) of formula (I) (ii) with m = 1.

30. (Previously Presented) The process as claimed in Claim 26, wherein the organic solvent is provided in the reaction medium by means of a solution of starting POS resin in said solvent.

31. (Previously Presented) The process as claimed in Claim 30, wherein the organic solvent is xylene or toluene.

32. (Currently Amended) The process as claimed in Claim **[[**12**]]** 34, wherein Y = H or alkenyl in the functional units M′ and/or D′ and/or T′ of the POSf, and wherein, after the redistribution, other functionalization radicals Y_1 bearing at

least one unsaturation or at least one Si-H unit are grafted by hydrosilylation onto the ≡Si-H or ≡Si-alkenyl units, respectively, of the redistributed resin.

33. (Previously Presented) The process as claimed in Claim 32, wherein other functionalization radicals Y_1 bearing at least one ethylenic unsaturation are grafted by hydrosilylation onto the ≡S-H or ≡S-alkenyl units, respectively, of the redistributed resin.

34. (Currently Amended) **[[**The**]]** A process ~~as claimed in Claim 12,~~ for preparing functionalized polyorganosiloxane (POS) resins comprising units M: ($R_3SiO_{1/2}$), Q: ($SiO_{4/2}$) and M′: ($Y_aR_{3-a}SiO_{1/2}$) and optionally D: ($R_2SiO_{2/2}$) and/or D′: ($RYSiO_{2/2}$) and T: ($RSiO_{3/2}$) and/or T′: ($YSiO_{3/2}$),

wherein:

the radicals R, which are identical or different, represent C_1-C_{10} alkyl or C_8-C_{12} aryl; and

the radicals Y, which are identical or different, represent a functional group Y selected from the group consisting of hydrogen, alkenyl, alkynyl, aryl, (alkyl)epoxy, ether, polyether, carboxylic acid, amide, amine, halide, alcohol, thiol and other sulfur derivative;

said process comprising conducting a redistribution reaction between a POS resin and a POSf compound bearing functional units M′ and/or D′ and/or T′, as defined above, in the presence of an acid catalyst, wherein at least one catalyst has formula (I) below:

(I) $(C_mF_{2m+1}SO_2)_nA$

wherein:

m is an integer greater than or equal to 1; and

n is an integer equal to 1 or 2 and A represents NH_2 or NH with:

(i) n = 1 and A = NH_2 or NHR with R being a radical of SO_2-Z type with Z being a group other than C_mF_{2m+1}; or

(ii) n = 2 and A = NH;

wherein the redistributed and functionalized resin obtained is subjected to at least one other redistribution/functionalization, using POSfs bearing functional units.